the rules of court required the agreement to be in writing, should be set aside if hardship followed. *In re Amory & Leeds,* Fed. Cas. No. 336a. It seems that the application must be made during the term at which the decree was granted. *In re Dupee,* Fed. Cas No. 4183. In this case the court says the only possible proceedings after the term are a bill or libel of review. In *In re Rainsford,* Fed. Cas. No. 11, 537, R. sold land to X., who conveyed it to R.'s wife. At this time R. thought he was solvent, though he was not. His wife told him the deeds were burned, and by so telling his creditors, he secured additional loans. In his schedule, R. did not file this land. It was held the discharge should be set aside. In *ex parte Briggs* and *In re Smith,* Fed. Cas. No. 1, 868, the facts were these: T. was a surety on several bonds given by D. to dissolve attachments. Upon D.'s petition to be discharged from his debts, certain bondholders objected. To induce them to withdraw their objections so that he would be relieved from all the bonds, T. paid their bonds. The present bondholders seek to set aside D.'s discharge on the ground that it was procured by fraud. The court said T. acted merely for his own interests, and not with the knowledge or consent of D. Hence the discharge was allowed to stand. But where the father of a bankrupt secured the consent of a creditor to his son's discharge by promising to pay the debt in full, it was held to be a fraudulent discharge and voidable. *In re Marshall,* 3 Fed. 220. Mere irregularities in a voluntary proceeding to discharge a partnership are not sufficient grounds to set aside an involuntary adjudication and discharge of one of the partners for want of jurisdiction to grant it. *In re Adams,* 29 Fed. 843.

BANKRUPTCY — JURISDICTION — SUMMARY PROCEEDING. — The C. company was adjudged a bankrupt upon the petition of creditors, but before this certain realty of the bankrupt was sold for taxes. The title and the possession, however, remained with the company. These passed to the trustee. After the time for redemption had expired, the purchaser at the tax sale, without leave of the court of bankruptcy, secured a deed to the property. Upon learning of this deed, the trustee tendered to the purchaser the amount he had paid for the property, together with all interest and costs, and demanded a surrender of the tax deed. These were refused and the trustee petitioned for an order to the holder to show cause why the deed should not be set aside. He objected that his rights could not thus be summarily adjudicated. *Held,* that a court of bankruptcy may, upon giving reasonable notice to one claiming an interest in property in its possession, pass upon the merits of the claim. *In re Eppstein* (1907), — C. C. A., 8th Cir. —, 156 Fed. Rep. 42.

This case presents the question squarely whether or not a court of bankruptcy can adjudicate the title of an adverse claimant of property in its possession. In *In re Rochford,* 124 Fed. 182, the petitioner held a chattel mortgage on a stock of goods, which had gone into the hands of a receiver; the receiver taking possession. The court ordered the property

sold free of all liens. The referee ordered the petitioner Rochford to assert to him any right or interest in the mortgaged goods. The mortgage was declared void as against the creditors of the bankrupt. This rule was also announced on a similar state of facts in *In re Kellogg,* 121 Fed. 333. Property in the hands of a trustee in bankruptcy is not exempt from taxes levied by the state. *Swarts* v. *Hammer,* 194 U. S. 441. It is not, however, subject to seizure and levy under state process to enforce the collection. *In re Tyler,* 149 U. S. 164. Before the owner of land which has been sold for taxes can maintain a suit in equity to set aside the tax certificate, he must tender to the holder thereof the amount for which the land was sold, plus interest and all charges. *Rice* v. *Jerome,* 97 Fed. 719; *Whitehead* v. *F. L. & T. Co.,* 98 Fed. 10. The court of bankruptcy has authority to inquire into and determine the value of securities held by creditors of the alleged bankrupt, in order to ascertain whether or not the claims are of the amount required by statute to declare the debtor a bankrupt. *In re Cal. Pac. R. Co.,* Fed. Cas. No. 2, 315.

BILLS AND NOTES—LIABILITY OF INFANT ON NOTE GIVEN FOR NECESSARIES —MISREPRESENTATION OF AGE.—A minor, who was sued on a note, pleaded minority and fraud in procuring its execution, in that he was incapable of transacting business by reason of intoxication, and the plaintiff, the payee, testified that the defendant was not intoxicated, and that he fraudulently represented himself to be of age, and wanted the money for educational purposes. *Held,* (NEILL, J., dissenting), that such testimony was a sufficient basis for a verdict for plaintiff. *Clayton* v. *Ingram* (1908), — Tex. Civ. App. —, 107 S. W. Rep. 880.

A bill or note, given by an infant for necessaries, is the subject of some difference of opinion. It is maintained on the one hand that he is not liable on such an instrument, since his liability for necessaries is, in all cases, upon an implied contract only, *Morton* v. *Steward,* 5 Ill. App. 533; *Ayers* v. *Burns,* 87 Ind. 245; *M'Crillis* v. *How,* 3 N. H. 348; *Fenton* v. *White,* 4 N. J. L. 111; *Swasey* v. *Vanderheyden,* 10 Johns. (N. Y.) 33; *Bouchell* v. *Clary,* 3 Brev. (S. C.) 194; but some courts of high authority have adopted a contrary doctrine. *Earle* v. *Reed,* 10 Met. (Mass.) 387; *Dubose* v. *Wheddon,* 4 McCord L. (S. C.) 221; *Askey* v. *Williams,* 74 Tex. 294, disapproving *Parsons* v. *Keys et al.,* 43 Tex. 557. As money itself is not regarded as a necessity, even if actually expended by the infant for necessaries, *Price* v. *Sanders,* 60 Ind. 310; *Bent* v. *Manning,* 10 Vt. 225; *Earle* v. *Peale,* 1 Salk, 386; *Darby* v. *Boucher,* 1 Salk. 279; it follows that an infant will not be held liable at law upon his promissory note for money thereby obtained, although in fact expended for necessaries. *Price* v. *Sanders,* supra. In equity, however, the party lending the money is subrogated as to so much thereof as is expended by the infant for necessaries, to the rights of the party furnishing the same. *Price* v. *Sanders,* supra; PAGE ON CONTRACTS, § 871. As to the false representations by an infant as to his age, again the courts are not in harmony. According to some authorities the fact that an